

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

U.S. DISTRICT COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

FILED
JAN 10 2007
CLERK, U.S. DISTRICT COURT
By _____ Deputy _____

UNITED STATES OF AMERICA

v.

OUSMANE SOW (1)
TICHAFARA MPARIWA (2)

No.

3-07 CR 0016-G

INDICTMENT

The Grand Jury Charges:

Introduction

At all times material to this indictment:

1. Defendant **Ousmane Sow**, age 32, was a resident of Dallas, Texas and a citizen of Burundi, Africa.
2. Defendant **Tichafara Mpariwa**, age 36, was a resident of Dallas, Texas, and a citizen of Zimbabwe, Africa.
3. The Internal Revenue Service of the Department of the Treasury ("IRS") is an agency of the United States government responsible for the collection of federal income taxes.
4. Every year, individuals meeting the minimum income requirements are required to file a U.S. Individual Income Tax Return, through the United States mail, in

person or electronically, showing their filing status; claiming exemptions and dependents; reporting income, expenses, and deductions; and identifying any tax due to the government or a refund if the tax was overpaid.

5. A taxpayer can claim deductions for expenses associated with legitimate business entities. Taxpayers are not allowed to create fictitious business entities for the sole purpose of avoiding tax liability.

6. From approximately 2003 through 2005, Defendants **Sow** and **Mpariwa** provided tax preparation services through a business they jointly created and formally organized in 2003 and operated under the name DSL Tax Services, LLC.

7. In 2003, **Sow** and **Mpariwa** operated out of the sole office of DSL Tax Services, LLC located at 9500 Forest Lane, Dallas, Texas (Dallas DSL) preparing income tax returns for TY 2002. In 2004, **Sow** opened up a second location of DSL located at 800 W. Airport Freeway, Irving, Texas (Irving DSL) preparing income tax returns for TY 2003 and TY2004. **Mpariwa** remained at the Dallas DSL location preparing income tax returns for TY 2003 and 2004.

8. Defendants **Sow** and **Mpariwa** were the Electronic Return Originators (ERO) at the Dallas and Irving office locations of DSL Tax Services, LLC. As the EROs, defendants **Sow** and **Mpariwa** were responsible for the accuracy of all tax returns submitted using their Electronic Filer Identification Numbers (EFIN). Defendant **Ousmane Sow's** EFIN was used to submit all electronic TY2002 returns prepared at DSL

Services, LLC. Defendant **Mpariwa's** EFIN was used to submit all electronic TY2003 and TY 2004 returns prepared at the Dallas DSL location. Defendant **Sow's** EFIN number was used to submit all electronic TY2003 and TY 2004 returns prepared at the Irving DSL location.

9. Defendants **Sow** and **Mpariwa**, aided and abetted by other individuals known to the Grand Jury, prepared U.S. Individual Income Tax Returns (Forms 1040 and 1040A), along with supporting schedules and forms for hundreds of taxpayer clients beginning in 2003 and continuing through 2005. Following the preparation of a specific return, the completed forms were mailed to or filed electronically with the IRS.

Count One

Conspiracy to Defraud the United States and to Prepare and File False Tax Returns
(Violation of 18 U.S.C § 371 [26 U.S.C. § 7206(2)])

1. The Grand Jury hereby incorporates and realleges the factual allegations continued in the Introduction to this indictment.
2. Beginning in January 2003, and continuing through on or about April 15, 2005, the exact dates being unknown to the Grand Jury, in the Dallas Division of the Northern District of Texas, and elsewhere, defendants **Ousmane Sow and Tichafara Mpariwa**, knowingly and unlawfully combined, conspired, confederated and agreed with each other and with other persons known and unknown to the Grand Jury to commit the following offenses against the United States, to wit: willfully aiding and assisting in, and procuring, counseling, and advising the preparation and presentation to the Internal Revenue Service of U.S. Individual Income Tax Returns (Forms 1040 and 1040A), and supporting schedules and forms which were false and fraudulent as to material matters, in that the defendants, assisted by other persons known and unknown to the Grand Jury, represented that taxpayers were entitled under the provisions of the Internal Revenue laws to claim deductions for items and in amounts that the defendants then and there well knew and believed that the taxpayers were not entitled to claim in violation of 26 U.S.C. § 7206(2).

Manner and Means of the Conspiracy

It was part of the conspiracy that **Sow** and **Mpariwa** and other unindicted coconspirators known and unknown to the Grand Jury would and did:

3. agree to participate in a scheme to help taxpayer clients obtain payment of false and fraudulent refunds from the IRS by filing, and by causing others to file, false and fraudulent 2002, 2003, and 2004 income tax returns claiming refunds to which **Sow** and **Mpariwa** knew the taxpayer clients were not entitled;

4. use and fabricate phony businesses that included false business expenses, and solicit, instruct and cause others to use and fabricate phony businesses that included false business expenses, for the purpose of reducing taxpayer clients' income tax liability.

The expenses associated with the phony businesses on a Schedule C (Profit and Loss Statement) would show a net loss and would in turn decrease taxpayer tax liability, thus increasing the refund for the taxpayer client. Such expenses included monthly cell phone charges, mileage and maintenance for personal automobiles, cost of goods sold, insurance costs, entertainment expenses and dry cleaning expenses;

5. use and fabricate phony education expenses and solicit, instruct and cause others to use and fabricate phony education expenses, such that the taxpayer would be eligible for a false and fraudulent education credit that would in turn decrease taxpayer tax liability, thus increasing the refund for the taxpayer client;

6. create larger and illegal refunds for the taxpayers clients which then

promoted word of mouth and referral advertising and helped to create and retain a large client base that would and did procure income for the owners of DSL Tax Services, LLC;

7. create larger and illegal client refunds for the taxpayer clients which would enable DSL Tax Services, LLC to charge higher tax preparation fees that were deducted from their clients' refund anticipation loans and generated income for the owners of DSL Tax Services, LLC.

Overt Acts

In furtherance of the conspiracy and in order to effect the objects thereof, the defendants and their coconspirators committed and caused to be committed the following overt acts, among others, in the Dallas Division of the Northern District of Texas and elsewhere:

8. On or about the dates set forth below, Sow did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of income tax returns, Forms 1040 and 1040A, for clients of DSL Tax Services, LLC which reported the following false items:

| | Date of Offense | Taxpayer(s) | Tax Form | False Amount(s) Claimed / Omitted |
|-----|-----------------|-------------|---|--|
| 9. | 2/24/2003 | Jorge Adame | 2002 U.S. Individual Income Tax Return (Form 1040) | \$11,699 (false Schedule C loss) |
| 10. | 2/16/2004 | Jorge Adame | 2003 U.S. Individual Income Tax Return (Form 1040A) | \$2000 (false Hope education expense) |

| | | | | |
|-----|-----------|-------------|---|---|
| 11 | 2/7/2005 | Jorge Adame | 2004 U.S. Individual Income Tax Return (Form 1040A) | \$2000 false Lifetime education expense |
| 12. | 2/24/2003 | Noe Adame | 2002 U.S. Individual Income Tax Return (Form 1040) | \$7601 (false Schedule C loss) \$2000 (false Hope education expense) |
| 13. | 3/1//2004 | Noe Adame | 2003 U.S. Individual Income Tax Return (Form 1040A) | \$2000 (false Hope education expense) |
| 14. | 2/28/2005 | Noe Adame | 2004 U.S. Individual Income Tax Return (Form 1040A) | \$2000 false Lifetime education expense |

15. On or about the dates set forth below, Mpariwa did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of income tax returns, Forms 1040 and 1040A, for clients of DSL Tax Services, LLC which reported the following false items:

| | Date of Offense | Taxpayer(s) | Tax Form | False Amount(s) Claimed / Omitted |
|-----|-----------------|-------------|---|--|
| 16. | 3/1/2004 | Daniel Brit | 2003 U.S. Individual Income Tax Return (Form 1040A) | \$1600 (false Hope education expense) |
| 17. | 2/28/2005 | Daniel Brit | 2004 U.S. Individual Income Tax Return (Form 1040) | \$7204 (false Schedule C loss) |

| | | | | |
|-----|-----------|----------------|--|---|
| 18. | 4/12/2004 | Ivan Harrison | 2003 U.S. Individual Income Tax Return (Form 1040) | \$3729 (false Schedule C loss) \$2000 (false Hope education expense) |
| 19. | 3/14/2005 | Ivan Harrison | 2004 U.S. Individual Income Tax Return (Form 1040) | \$4574 (false Schedule C loss) |
| 20. | 2/24/2003 | Michael Robins | 2002 U.S. Individual Income Tax Return (Form 1040) | \$6053 (false Schedule C loss) |
| 21. | 3/1/2004 | Michael Robins | 2003 U.S. Individual Income Tax Return (Form 1040) | \$3987 (false Schedule C loss) \$956 (false Hope education expense) |
| 22. | 3/7/2005 | Michael Robins | 2004 U.S. Individual Income Tax Return (Form 1040) | \$2765 (false Schedule C loss) |

In violation of 18 U.S.C. § 371 [26 U.S.C. § 7206(2)].

Counts Two through Sixteen

Aiding and Assisting in the Preparation and Presentation
of a False and Fraudulent Tax Return and Aiding and Abetting
(Violations of 26 U.S.C. § 7206(2) and 18 U.S.C. § 2)

1. The Grand Jury realleges and incorporates by reference the allegations contained in the Introduction to this indictment as if fully set forth herein.
2. On or about the dates set forth below, in the Dallas Division of the Northern District of Texas, and elsewhere, defendant, **Ousmane Sow**, aided and abetted by others known and unknown to the Grand Jury, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of U.S. Individual Income Tax Returns (Forms 1040) and supporting schedules and forms such filings, in the manner described below, for the taxpayers and calendar years listed below, which were false and fraudulent as to material matters, in that the defendant, aided and abetted by others represented that the taxpayers listed below were entitled under the provisions of the Internal Revenue laws to claim deductions for items and in amounts that the defendant then and there well knew and believed that the taxpayers were not entitled to claim.
3. In each of the Counts identified below, on the dates identified below, and for the taxpayer identified below, **Sow**, aided and abetted by others known and unknown to the Grand Jury, fabricated and falsified the existence of deductions for the sole purpose of eliminating tax liability owed to the government in that regard as reported on tax returns and supporting schedules and forms.

| Count | Date of Offense | Taxpayer(s) | Tax Form | False Amount(s) Claimed / Omitted |
|--------------|------------------------|--------------------|---|---|
| 2 | 2/24/2003 | Jorge Adame | 2002 U.S. Individual Income Tax Return (Form 1040) | \$11,699 (false Schedule C loss) |
| 3 | 2/16/2004 | Jorge Adame | 2003 U.S. Individual Income Tax Return (Form 1040A) | \$2000 (false Hope education expense) |
| 4 | 2/7/2005 | Jorge Adame | 2004 U.S. Individual Income Tax Return (Form 1040A) | \$2000 false Lifetime education expense |
| 5 | 2/24/2003 | Noe Adame | 2002 U.S. Individual Income Tax Return (Form 1040) | \$7601 (false Schedule C loss) \$2000 (false Hope education expense) |
| 6 | 3/1/2004 | Noe Adame | 2003 U.S. Individual Income Tax Return (Form 1040A) | \$2000 (false Hope education expense) |
| 7 | 2/28/2005 | Noe Adame | 2004 U.S. Individual Income Tax Return (Form 1040A) | \$2000 false Lifetime education expense |
| 8 | 2/24/2003 | Adrian Oliva | 2002 U.S. Individual Income Tax Return (Form 1040) | \$12,047 (false Schedule C loss) \$1000 (false Hope education expense) |
| 9 | 3/1/2004 | Adrian Oliva | 2003 U.S. Individual Income Tax Return (Form 1040A) | \$2000 false Hope education expense |

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|----|-----------|-----------------|---|---|
| 10 | 2/21/05 | Adrian Oliva | 2004 U.S. Individual Income Tax Return (Form 1040A) | \$2000 false Hope education expense |
| 11 | 2/24/2003 | Keith Pittman | 2002 U.S. Individual Income Tax Return (Form 1040) | \$8310 (false Schedule C loss) \$2000 (false Hope education expense) |
| 12 | 3/8/2004 | Keith Pittman | 2003 U.S. Individual Income Tax Return (Form 1040A) | \$4000 (false Hope education expense) |
| 13 | 2/11/2004 | Stephanie Plano | 2003 U.S. Individual Income Tax Return (Form 1040) | \$7005 (false Schedule C loss) |
| 14 | 2/11/2005 | Stephanie Plano | 2004 U.S. Individual Income Tax Return (Form 1040) | \$9084 (false Schedule C loss) \$3500 false Lifetime education expense |
| 15 | 2/17/2003 | Norma Williams | 2002 U.S. Individual Income Tax Return (Form 1040A) | \$2000 (false Hope education expense) |
| 16 | 3/31/2003 | Kennedy Smith | 2002 U.S. Individual Income Tax Return (Form 1040) | \$5328 (false Schedule C loss) |

Each Count in violation of 26 U.S.C. § 7206(2) and 18 U.S.C. § 2

Counts Seventeen through Thirty-One

Aiding and Assisting in the Preparation and Presentation
of a False and Fraudulent Tax Return and Aiding and Abetting
(Violation of 26 U.S.C. § 7206(2) and 18 U.S.C. § 2)

1. The Grand Jury realleges and incorporates by reference the allegations contained in the Introduction to this indictment as if fully set forth herein.
2. On or about the dates set forth below, in the Dallas Division of the Northern District of Texas, and elsewhere, defendant **Tichafara Mpariwa**, aided and abetted by others known and unknown to the Grand Jury, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of U.S. Individual Income Tax Returns (Forms 1040), and supporting schedules and forms such filings, in the manner described below, for the taxpayers and calendar years listed below, which were false and fraudulent as to material matters, in that the defendant, aided and abetted by others represented that the taxpayers listed below were entitled under the provisions of the Internal Revenue laws to claim deductions for items and in amounts that the defendant then and there well knew and believed that the taxpayers were not entitled to claim.
3. In each of the Counts identified below, on the dates identified below, and for the taxpayer identified below, **Mpariwa**, aided and abetted by others known and unknown to the Grand Jury, fabricated and falsified the existence of deductions for the sole purpose of eliminating tax liability owed to the government in that regard as reported on tax returns and supporting schedules and forms.

| Count | Date of Offense | Taxpayer(s) | Tax Form | False Amount(s) Claimed / Omitted |
|--------------|------------------------|--------------------|---|---|
| 17 | 3/1/2004 | Daniel Britt | 2003 U.S. Individual Income Tax Return (Form 1040A) | \$1600 (false Hope education expense) |
| 18 | 2/28/2005 | Daniel Britt | 2004 U.S. Individual Income Tax Return (Form 1040) | \$7204 (false Schedule C loss) |
| 19 | 4/12/2004 | Ivan Harrison | 2003 U.S. Individual Income Tax Return (Form 1040) | \$3729 (false Schedule C loss) \$2000 (false Hope education expense) |
| 20 | 3/14/2005 | Ivan Harrison | 2004 U.S. Individual Income Tax Return (Form 1040) | \$4574 (false Schedule C loss) |
| 21 | 2/24/2003 | Michael Robins | 2002 U.S. Individual Income Tax Return (Form 1040) | \$6053 (false Schedule C loss) |
| 22 | 3/1/2004 | Michael Robins | 2003 U.S. Individual Income Tax Return (Form 1040) | \$3987 (false Schedule C loss) \$956 (false Hope education expense) |
| 23 | 3/7/2005 | Michael Robins | 2004 U.S. Individual Income Tax Return (Form 1040) | \$2675 (false Schedule C loss) |

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|----|-----------|---------------|--|--|
| 24 | 3/10/2003 | Andrea Harmon | 2002 U.S. Individual Income Tax Return (Form 1040) | \$6063 (false Schedule C loss) \$750 (false Hope education expense) |
| 25 | 3/22/2004 | Andrea Robins | 2003 U.S. Individual Income Tax Return (Form 1040) | \$7071 (false Schedule C loss) \$750 (false Hope education expense) |
| 26 | 2/12/2004 | Nanete Silva | 2003 U.S. Individual Income Tax Return (Form 1040) | \$950 (false Hope education expense) |
| 27 | 2/7/2005 | Nanete Silva | 2004 U.S. Individual Income Tax Return (Form 1040) | \$1500 (false Hope education expense) |
| 28 | 2/06/2004 | Tara Decker | 2003 U.S. Individual Income Tax Return (Form 1040) | \$4684 (false schedule C loss) \$750 (false Hope education expense) |
| 29 | 2/02/2005 | Tara Decker | 2004 U.S. Individual Income Tax Return (Form 1040) | \$4183 (false schedule C loss) \$950 (false Hope education expense) |

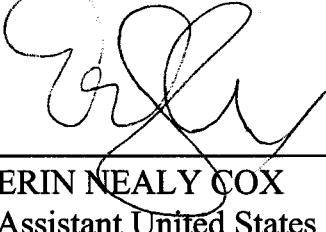
| | | | | |
|----|-----------|---------------|--|---|
| 30 | 3/8/2004 | Kennedy Smith | 2003 U.S. Individual Income Tax Return (Form 1040) | \$7229 (false schedule C loss) |
| 31 | 2/21/2005 | Kennedy Smith | 2004 U.S. Individual Income Tax Return (Form 1040) | \$6847 (false schedule C loss) \$1300 (false Hope education expense) |

Each Count in violation of 26 U.S.C. § 7206(2) and 18 U.S.C. § 2.

A TRUE BILL

REPRODUCED
FOR PERSON *UV*

RICHARD B. ROPER
UNITED STATES ATTORNEY


ERIN NEALY COX

Assistant United States Attorney
State of Texas Bar No. 00794357
1100 Commerce Street, Third Floor
Dallas, Texas 75242
Telephone: 214.659.8600
Facsimile: 214.767.4104
Email: erin.nealycox@usdoj.gov

FILED

IN THE UNITED STATES DISTRICT COURT JAN 10 2007
 FOR THE NORTHERN DISTRICT OF TEXAS
 DALLAS DIVISION

CLERK, U.S. DISTRICT COURT

By _____ Deputy _____

THE UNITED STATES OF AMERICA

v.

3 - 07 CR 0016 - G

OUSMANE SOW (1)
 TICHAFARA MPARIWA (2)

INDICTMENT

18 U.S.C. § 371 [26 U.S.C. § 7206(2)]

Conspiracy to Defraud the United States and to Prepare and File False Tax Returns

26 U.S.C. § 7206(2) and 18 U.S.C. § 2

Aiding and Assisting in the Preparation and Presentation of a False and
 Fraudulent Tax Return And Aiding and Abetting

31 Counts

A true bill rendered

DALLASFOREPERSONFiled in open court this REDACTED day of REDACTED, A.D. 2007.Clerk

OUSMANE SOW and TICHAFARA MPARIWA- Issue Arrest Warrants

UNITED STATES DISTRICT/MAGISTRATE JUDGE

No Criminal Complaints Pending

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF TEXAS**

1. Defendant Information

Juvenile: Yes No

If Yes, Matter to be sealed:

Yes No

| | |
|---------------------------------|---|
| Related Case Information | |
| Superseding Indictment: | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| New Defendant: | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| Pending CR Case in NDTX: | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| Search Warrant Case Number | _____ |
| R 20 from District of | _____ |
| Magistrate Case Number: | _____ |

3-07-CR-0016-6

Defendant Name Ousmane Sow (1)

Alias Name _____

Address _____

County in which offense was committed: Dallas, Texas

2. U.S. Attorney Information

Erin Nealy Cox Bar # 00794357

3. Interpreter

Yes No If Yes, list language and/or dialect: _____

4. Location Status

ISSUE AN ARREST WARRANT

- Already in Federal Custody
- Already in State Custody
- On Pretrial Release

5. U.S.C. Citations

Total # of Counts as to This Defendant: 16 Petty Misdemeanor Felony

| Citation | Description of Offense Charged | Count(s) |
|---------------------------------------|---|----------|
| 18 U.S.C. § 371 [26 U.S.C. § 7206(2)] | Conspiracy to Defraud the United States and to Prepare and File False Tax Returns | 1 |
| 26 U.S.C. § 7206(2) and 18 U.S.C. § 2 | Aiding and Assisting in the Preparation and Presentation of a False and Fraudulent Tax Return And Aiding and Abetting | 2-16 |

Date 8-5-07

Signature of AUSA: E. Nealy

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF TEXAS**

Related Case Information

Superseding Indictment: Yes No New Defendant: Yes No

Pending CR Case in NDTX: Yes No If Yes, number:

Search Warrant Case Number _____

R 20 from District of _____

Magistrate Case Number:

Defendant Name

Tichafara Mpariwa (2)

Alias Name

Address

County in which offense was committed:

Dallas, Texas

2. U.S. Attorney Information

Erin Nealy Cox

Bar # 00794357

3. Interpreter

Yes No

If Yes, list language and/or dialect:

4. Location Status

ISSUE AN ARREST WARRANT

- Already in Federal Custody
- Already in State Custody
- On Pretrial Release

5. U.S.C. Citations

Total # of Counts as to This Defendant: 15

Petty Misdemeanor Felony

| Citation | Description of Offense Charged | Count(s) |
|---------------------------------------|---|----------|
| 18 U.S.C. § 371 [26 U.S.C. § 7206(2)] | Conspiracy to Defraud the United States and to Prepare and File False Tax Returns | 1 |
| 26 U.S.C. § 7206(2) and 18 U.S.C. § 2 | Aiding and Assisting in the Preparation and Presentation of a False and Fraudulent Tax Return And Aiding and Abetting | 17-31 |

Date 8.5.07

Signature of AUSA:

